REMARKS

I. Introduction

Claims 11 and 13 to 23 are pending in the present application. In view of the foregoing amendments and the following remarks, it is respectfully submitted that all of the presently pending claims are allowable, and reconsideration is respectfully requested.

II. Rejection of Claims 11 to 13, 15 to 17 and 20 to 23 <u>Under 35 U.S.C.</u> § 102(b)

Claims 11 to 13, 15 to 17 and 20 to 23 were rejected under 35 U.S.C. § 102(b) as anticipated by U.S. Patent No. 5,841,611 ("Sakakima et al."). It is respectively submitted that Sakakima et. al do not anticipate claims 11 to 13, 15 to 17 and 20 to 23 for at least the following reasons.

As an initial matter, claim 12 was canceled in response to the Office Action of August 23, 2007.

Although Applicants may not agree with the merits of the rejection, to facilitate matters, claim 11 has been amended to recite that one of: (a) a first magnetic layer is a magnetically soft layer, made of one of CoFe, Co and magnetic alloys containing these materials, and the second magnetic layer is a magnetically hard layer, made of CoSm, and (b) the first magnetic layer is a magnetically hard layer, made of CoSm, and the second magnetic layer is a magnetically soft layer, made of one of CoFe, Co and magnetic alloys containing these materials. In addition, claim 13 has been amended without prejudice to conform claim 13 to amended claim 11.

Sakakima et. al do not disclose, or even suggest, a magnetically soft layer made of CoFe, Co or magnetic alloys containing these materials, or a magnetically hard layer made of CoSm. Sakakima et al. do mention the use of Co in hard magnetic films (see, e.g., column 3, lines 31 to 34) and in "further" magnetic films (see, e.g., column 2, lines 55 to 60), but not in soft magnetic films. In addition, Sakakima et al. do mention the use of CoFe in hard magnetic films (see, e.g., column 3, lines 56 to 67), but not in soft magnetic films. Furthermore, Sakakima et al. do not mention the use of CoSm at all.

Accordingly, it is respectfully submitted that Sakakima et. al do not anticipate claim 11 for at least these reasons.

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Claim 22 is an independent device claim analogous to claim 11 and has been amended without prejudice in a manner analogous to claim 11.

Accordingly, it is respectfully submitted that Sakakima et. al do not anticipate claim 22 for at least the reasons set forth above.

As for claims 13, 15 to 17, 20 and 21 and claim 23, which ultimately depend from independent claims 11 and 22, respectively, and therefore include all of the features of claims 11 and 22, respectively, it is respectfully submitted that Sakakima et. al do not anticipate these dependent claims for at least the reasons set forth above in support of claims 11 and 22, respectively.

In view of all of the foregoing, withdrawal of this rejection is respectfully requested.

III. Rejection of Claims 14, 18 and 19 Under 35 U.S.C. § 103(a)

Claims 14, 18 and 19 were rejected under 35 U.S.C. § 103(a) as unpatentable over the combination of Sakakima et al. and U.S. Patent No. 6,611,034 ("Den"). It is respectively submitted that the combination of Sakakima et al. and Den does not render claims 14, 18 and 19 unpatentable for at least the following reasons.

Claims 14, 18 and 19 ultimately depend from claim 11 and therefore include all of the features of claim 11. In addition, as set forth above, Sakakima et al. do not disclose, or even suggest, all of the features of claim 11. Furthermore, Den does not disclose, or even suggest, the features of claim 11 not disclosed or suggested by Sakakima et al. Accordingly, it is respectfully submitted that the combination of Sakakima et al. and Den does not render unpatentable claims 14, 18 and 19, which depend from claim 11.

In view of all of the foregoing, withdrawal of this rejection is respectfully requested.

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IV. Conclusion

In light of the foregoing, Applicants respectfully submit that all pending claims are in condition for allowance. Prompt reconsideration and allowance of the present application are therefore earnestly solicited.

Respectfully submitted,

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